

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 25-08-2020

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-II/2020

Subject: Guidelines for conduct of personal hearings in virtual mode
under KGST Act, 2017, KST Act, 1957, CST Act, 1956
KVAT Act, 2003, KTEG Act, 1979, KTL Act 1979,
KTPTCE Act, 1976, KET Act, 1958 and Mysore Betting
Tax Act , 1932 - reg.

In view the challenges presented because of Covid-19 pandemic, it has become necessary to conduct personal hearings in virtual mode by all authorities including adjudicating (assessment and re-assessment) authorities, revision authorities, enforcement authorities and appellate authorities in regard to proceedings under the Acts administered by the Department including KGST Act, 2017, KST Act, 1957, CST Act, 1956 KVAT Act, 2003, KTEG Act, 1979, KTL Act, 1979, KTPTCE Act, 1976, KET Act, 1958 and Mysore Betting Tax Act, 1932.

2. This initiative is required for speeding up the passing of adjudication and appellate proceedings, saving cost of travel and time, and critically ensuring social distancing in these challenging times. This initiative would facilitate all stake holders including advocates, tax practitioners and authorised representatives. Accordingly, it is decided to instruct all the authorities including the adjudicating authorities and Appellate Authorities to conduct personal hearings through video conferencing mode wherever it is possible.

3. The assesses/tax payers or the concerned parties, if they have the facilities and desire to be heard virtually, are hereby instructed to communicate such option to the official email of the concerned adjudicating or appellate authority within seven days of the receipt of the notice calling for personal hearing. Further, concerned adjudicating/appellate authorities will make all efforts to apprise the concerned assessee/tax payer of the option of appearing in the virtual mode in any proceedings before them. While the option of conduct of personal hearing through video conference is being provided here, there may be situations wherein the assessee or his/her authorized representative may not be in a position to avail of this facility and seeks a personal hearing. In such cases, the adjudicating/appellate authorities shall provide for personal hearing and record the reasons for the same in writing.

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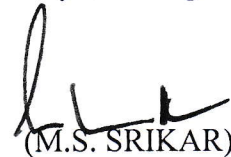
4. Broad guidelines to conduct such virtual hearing are being provided so that ongoing work of appeals and adjudications are completed expeditiously for quick delivery of justice through quasi-judicial proceedings. These guidelines are in compliance of the directions given by Hon'ble Supreme Court under Article 142 of the Constitution of India in Suo Moto Writ (Civil) No.5/2020. The guidelines for the conduct of virtual mode of personal hearing through video conferencing facility are as under:

- (i) In any proceedings before appellate or adjudicating authority, the authority shall indicate that the personal hearing would take place through video conferencing facility. For this purpose he / she shall also indicate the email address for correspondence etc.
- (ii) The date and time of hearing along with link for the video conference shall be informed to the appellant / respondent or their authorised representative and in case of appeals to the concerned Departmental Officer also through the official email, giving the details of officer-in-charge who would provide assistance to the party, for conducting the virtual hearing. This link should not be shared with any other person without the approval of the adjudicating / appellate authority.
- (iii) The assessee or authorised representative appearing in virtual hearing, should file his *vakalatnama* or authorization letter along with a copy of his photo ID card and contact details to the adjudicating / appellate authority through official e-mail address of the concerned authority after scanning the same.
- (iv) All persons participating in the video conference should be appropriately dressed and maintain the decorum required for such an occasion.
- (v) Virtual hearing through video conference shall be held from the office of adjudicating / appellate authority or any official video conference facility set up in the office of the adjudicating / appellate authority.
- (vi) The virtual hearing through video conference will be conducted through available applications like VIDYO, or other secured computer network. The assessee should download such application in their computer system/laptop/mobile phone beforehand for ready connectivity during virtual hearing, and join the video conference at the time allotted to them.
- (vii) In case where the appellant / respondent wishes to participate in the virtual hearing proceeding along with their advocate, they should do so under proper intimation to the adjudicating/appellate authority. They may participate in virtual hearing along with their advocate / authorised representative or join the proceedings from their own office.
- (viii) The submissions made by the appellant or their representative through the video conference will be reduced in writing and a statement of the same will be prepared, which shall be known as "record of personal hearing". A soft copy of such record and personal hearing in PDF format will be sent to the appellant through email ID provided by appellant/respondent/ authorised representative, within one day of such hearing.

- (ix) if the assessee or their representative wants to modify the contents of e-mailed record of personal hearing, they can do so and sign the modified record, scan and send back the signed record of personal hearing to the adjudicating / appellate authority within 3 days of receipt of such e-mail of else it will be presumed that they agree with the contents of e-mailed record of personal hearing. No modification in e-mailed record of personal hearing will be entertained after 3 days of its receipt by appellant/their authorised representative. The date of receipt of the email by the appellate/adjudicating authority will not be counted for this purpose.
- (x) The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of the relevant statute read with Section 4 of the Information Technology Act, 2000.
- (xi) If the assessee or their authorised representative prefers to submit any document including additional submissions during the virtual hearing, he may do so by self-attesting such document and a scanned copy of the same may be emailed to the adjudicating/appellate authority immediately after virtual hearing and in no case after 3 days of virtual hearing. The date of the hearing will be excluded for this purpose.
- (xii) Any official representing the Department's side can also participate in the virtual hearing through video conferencing. The concerned officer shall inform the details in advance regarding such participation, on receipt of intimation as mentioned at point (ii) above.

5. Any clarifications, doubts and questions by Departmental officers may be got clarified from the e-governance wing of this office. All the Additional Commissioners / Joint Commissioners are instructed to coordinate and implement the above process scrupulously. The Additional Commissioner (e-Governance) shall organize WebEx meeting with respect to modalities of conducting VC or virtual hearing on the secured network.

6. Difficulties, if any, in implementation of the Circular may be brought to the notice of this office.



(M.S. SRIKAR)

Commissioner of Commercial Taxes
(Karnataka) Bengaluru
Commissioner of Commercial Taxes
Karnataka, Bangalore.

To,
All officers of the Department in the State.